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## Binding Tariff Information: BTI-181/2024

**This Binding Tariff Information was issued by the SRC Customs Division's CVO office for the exclusive use of the applicant. The information has been made available for general reference purposes only. If you require information concerning the appropriate tariff classification of a specific product, please contact the CVO unit.**

Date Issued	05 <sup>th</sup> November 2024
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<b>GOODS</b>	<ol style="list-style-type: none"> <li>1. PRIMA ORANGE JUICE</li> <li>2. PRIMA APPLE JUICE</li> <li>3. PRIMA PINEAPPLE JUICE</li> <li>4. PRIMA COCKTAIL JUICE</li> <li>5. PRIMA MANGO NECTAR</li> <li>6. PRIMA RED GRAPE NECTAR</li> <li>7. PRIMA GUAVA NECTAR</li> </ol>
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<b>BINDING TARIFF INFORMATION - SEYCHELLES</b>									
<b>Customs Management (Tariff and Classification of Goods) Regulations, 2022</b>									
Tariff Classification	Customs Import Duty	FTA			EU/UK	Excise Tax	VAT	Sugar Tax	Levy
		COMESA	SADC	AFCFTA					
<b>2009.1299</b> PRIMA ORANGE JUICE (1L, TETRA PAK)	0%	0%	0%	0%	0%	N/A	SCR 4/L	15%	N/A
<b>2009.7199</b> PRIMA APPLE JUICE (1L, TETRA PAK)	0%	0%	0%	0%	0%	N/A	SCR 4/L	15%	N/A
<b>2009.4199</b> PRIMA PINEAPPLE JUICE (1L, TETRA PAK)	0%	0%	0%	0%	0%	N/A	SCR 4/L	15%	N/A
<b>2009.9019</b> PRIMA COCKTAIL JUICE (1L, TETRA PAK)	0%	0%	0%	0%	0%	N/A	SCR 4/L	15%	N/A

<b>2202.1090</b> PRIMA MANGO NECTAR (1L,TETRA PAK)	SCR10/L	SCR10/L	SCR10/L	10%	SCR10/L	N/A	SCR 4/L	15%	N/A
<b>2202.1090</b> PRIMA RED GRAPE NECTAR (1L,TETRA PAK)	SCR10/L	SCR10/L	SCR10/L	10%	SCR10/L	N/A	SCR 4/L	15%	N/A
<b>2202.1090</b> PRIMA GUAVA NECTAR (1L,TETRA PAK)	SCR10/L	SCR10/L	SCR10/L	10%	SCR10/L	N/A	SCR 4/L	15%	N/A

**REMARKS:**

The specifications for the **PRIMA 100% JUICES and NECTAR JUICES** provided on finished product specification documents for binding tariff information by the applicant to Classification, Valuation and Rules of Origin unit details;

1. **Product name:** PRIMA ORANGE JUICE  
**Packaging:** 1L, Tetra PAK  
**Brix:** 11.20  
**Ingredients:** 100% Orange juice, (from orange juice concentrate).  
**Nutritional facts (per 100ml): Carbohydrates:** 11.3g  
**Sugar:** 11.3g
2. **Product name:** PRIMA APPLE JUICE  
**Packaging:** 1L, Tetra PAK  
**Brix:** 11.20  
**Ingredients:** 100% Apple juice , (from apple juice concentrate)  
**Nutritional facts (per 100ml): Carbohydrates:** 11.0g  
**Sugar:** 11.0g
3. **Product name:** PRIMA PINEAPPLE JUICE  
**Packaging:** 1L, Tetra Pak  
**Brix:** 12.8  
**Ingredients:** 100% Pineapple juice (from pineapple juice concentrate)  
**Nutritional facts (per 100ml): Carbohydrates:** 12.5g  
**Sugar:** 12.5g
4. **Product name:** PRIMA COCKTAIL JUICE  
**Packaging:** 1L, Tetra Pak  
**Brix:** 11.0  
**Ingredients:** 100% Juices of apple (30%), grape (26%), orange (22%), peach (18%) and apricot (4%) (from concentrated juices of apple, grape, orange, peach and apricot)  
**Nutritional facts (per 100ml): Carbohydrates:** 10.8g  
**Sugar:** 10.8g
5. **Product name:** PRIMA MANGO NECTAR  
**Packaging:** 1L, Tetra Pak  
**Brix:** 15.0  
**Ingredients:** Water, mango pulp min.35%, (from concentrated mango pulp), sugar, L-ascorbic acid.  
**Nutritional facts (per 100ml): Carbohydrates:** 15.0g  
**Sugar:** 15.0g

6. **Product name:** PRIMA RED GRAPE NECTAR  
**Packaging:** 1L, Tetra Pak  
**Brix:**14.8  
**Ingredients:** Grape juice min.50% (from grape juice concentrate), water, sugar, natural flavourings  
**Nutritional facts (per 100ml): Carbohydrates:** 14.8g  
**Sugar:** 14.8g
7. **Product name:** PRIMA GUAVA NECTAR  
**Packaging:** 1L, Tetra Pak  
**Brix:**13.0  
**Ingredients:** Water, guava, puree 25%, sugar  
**Nutritional facts (per 100ml): Carbohydrates:** 13.4g  
**Sugar:** 12.5g

The applicable heading for the **PRIMA ORANGE, APPLE, PINEAPPLE,** and **COCKTAIL JUICE** is **20.09** and was further classified under its constituent materials.

**20.09 – Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter (+)**

As regards juices, unfermented and not containing added spirit, see Note 6 to this Chapter.

The fruit and vegetable juices of this heading are generally obtained by pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of mechanical “extractors” operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery).

The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation).

Certain concentrated juices can be distinguished from their corresponding non-concentrated juices on the basis of their Brix value.

Similarly, intermixtures of juices of fruits or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that obtained in similar non-concentrated juices of normal composition).

The applicable heading for the **PRIMA MANGO NECTAR, RED GRAPE NECTAR,** and **GUAVA NECTAR JUICE** is **22.02** and was further classified under **2202.1090 – Waters(incl. mineral&aerated),with added sugar/sweetening/flavoured,in other material**

**22.02-Waters, including mineral waters aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruits or vegetable juices of headings 20.09.**

This heading covers non-alcoholic beverages, as defined in notes 3 to this Chapter, not classified under other heading, particularly heading 20.09 or 22.01.

(A)Waters, including minerals water and aerated waters, containing added sugar or other sweetening matter or flavoured.

This group includes, inter alia:

(1)Sweetened or flavoured mineral waters(natural or artificial)

(2)Beverages such as lemonade, orangeade, cola, consisting of ordinary drinking water, sweetened or not, flavoured with fruit juices or essences, or compound extracts, to which citric acid or tartaric acid are sometimes added. They are often aerated with carbon dioxide gas, and are generally presented in bottles or other airtight containers.

(B) Other non-alcoholic beverages, not including beverages not including fruits or vegetables juices of heading 20.09.

**Note;** More advice can be found for Classification of fruit and vegetable juices (CA.1/2014) on the SRC website.

**Reference;** World Customs Organisation Harmonised Commodity Description and Coding System, Explanatory Notes, Seventh Edition (2022) Volume 1.

S.I 14 of 2019- Excise Tax (Imposition Of Sugar Tax On Drinks)

Endorsed by the Commissioner of Customs

#### **IMPORTANT NOTICE FOR BTI-181/2024**

- The binding tariff information (BTI) provided above shall be valid for a period of 1 year from the issue date.
- BTI shall be annulled if based on inaccurate or incomplete information provided by the applicant
- As published under section 30.(7) of the Customs Management Act 2011, BTI shall cease to be valid:
  - (a)** Where a regulation is adopted and the information no longer conforms to the law laid down thereby;
  - (b)** Where it is no longer compatible with the legal interpretative rules for tariff classification of goods set out in the regulations;
  - (c)** Where it is revoked or amended provided the revocation or amendment is notified by regulations.
- An applicant who disputes BTI provided may within 60 days of the determination lodge a formal objection to the Commissioner General, in accordance with SI 60 of 2012.
- 'Tariff Classification Advices' and 'Binding Tariff Information' can be viewed at [www.src.gov.sc](http://www.src.gov.sc)